



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Nona Coughlan **Phone #:** (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees: Chad Stroop

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
110	SB 348	STATE	School Safety	
192	Miscellaneous State Grant	STATE	PPL Grant	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	federal	84.358A
420	Title I Improving Basic Programs	FEDERAL	Federal	84.010A
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
434	21st Century Community Learning	FEDERAL	Federa;	84.287

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	299,171.28	93,107.52	125,805.59	33,007.30
02	Taxes Receivable - Real and Personal (120-149)	22,930.93	4,646.87	1,252.67	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	322,102.21	97,754.39	127,058.26	33,007.30
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	22,930.93	4,646.87	1,252.67	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	299,171.28	93,107.52	125,805.59	33,007.30
52	TOTAL FUND BALANCE/EQUITY	299,171.28	93,107.52	125,805.59	33,007.30
53	TOTAL LIABILITIES AND FUND BALANCE	322,102.21	97,754.39	127,058.26	33,007.30

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,928.57	232,813.84	49,821.42	13,922.72
02	Taxes Receivable - Real and Personal (120-149)	24.48			265.59
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,734.17	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,953.05	232,813.84	54,555.59	14,188.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	24.48			265.59
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,928.57	232,813.84	54,555.59	13,922.72
52	TOTAL FUND BALANCE/EQUITY	4,928.57	232,813.84	54,555.59	13,922.72
53	TOTAL LIABILITIES AND FUND BALANCE	4,953.05	232,813.84	54,555.59	14,188.31

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			892.72	564.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			892.72	564.89
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			892.72	564.89
52	TOTAL FUND BALANCE/EQUITY			892.72	564.89
53	TOTAL LIABILITIES AND FUND BALANCE			892.72	564.89

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,889.34			38,533.71
02	Taxes Receivable - Real and Personal (120-149)	943.87			1,099.97
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,833.21			39,633.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	943.87			1,099.97
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,889.34			38,533.71
52	TOTAL FUND BALANCE/EQUITY	5,889.34			38,533.71
53	TOTAL LIABILITIES AND FUND BALANCE	6,833.21			39,633.68

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
		(60)	(61)	(70)	(71)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		6,566.44		
02	Taxes Receivable - Real and Personal (120-149)		391.54		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		6,957.98		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		391.54		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		6,566.44		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		6,566.44		
53	TOTAL LIABILITIES AND FUND BALANCE		6,957.98		

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	683,429.14	839,728.23
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	118.74
1190	Penalties and Interest on Taxes	7,830.46	1,670.16
1510	Interest Earnings	183.18	729.91
3110	Direct State Aid	610,701.41	693,429.00
3111	Quality Educator	61,904.70	66,929.50
3112	At Risk Student	6,127.37	6,015.54
3113	Indian Education For All	4,651.20	5,220.00
3114	American Indian Achievement Gap	400.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	34,713.00	37,800.00
3116	Data For Achievement	3,420.00	5,000.00
3118	Natural Resource Development	4,351.96	7,784.85
3120	State Guaranteed Tax Base Aid	72,751.77	93,324.24
3444	State School Block Grant	47,029.38	47,029.38
3445	State Combined Fund School Block Grant	6,476.09	6,476.09
3446	SB96 Block Grant Reimbursement	3,879.30	0.00
3447	SB96 Combined Block Grant Reimbursement	1,283.91	0.00
6100	Material Prior Period Revenue Adjustments	3,601.35	173.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,552,734.22	1,812,454.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	765,937.33	816,768.57
			2XX Personal Services - Employee Benefits	217,239.47	166,143.48
			3XX Purchased Professional and Technical Services	4,604.30	2,492.71
			5XX Other Purchased Services	4,454.09	1,676.22
			6XX Supplies and Materials	46,708.22	38,216.86
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	1,643.10	1,000.00
			6XX Supplies and Materials	5,340.77	5,896.40
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	24,155.35	20,815.85
			2XX Personal Services - Employee Benefits	16,688.09	15,886.47
			3XX Purchased Professional and Technical Services	24,137.50	22,300.00
			4XX Purchased Property Services	4,138.86	7,163.81
			5XX Other Purchased Services	1,173.03	1,500.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	204.00	8,453.68
			810 Dues and Fees	17,025.03	20,174.57
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	39,840.15	29,972.64
			2XX Personal Services - Employee Benefits	11,246.49	10,497.93
			5XX Other Purchased Services	2,048.38	1,933.46
			6XX Supplies and Materials	10,268.58	10,687.96
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,671.56	13,857.56
			2XX Personal Services - Employee Benefits	61.05	70.36
			5XX Other Purchased Services	6,007.11	7,962.29
			6XX Supplies and Materials	644.10	329.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	61,338.46	60,575.58
			2XX Personal Services - Employee Benefits	3,626.37	3,368.50
			4XX Purchased Property Services	92,650.11	91,161.11
			5XX Other Purchased Services	9,863.84	12,861.28
			6XX Supplies and Materials	29,375.17	26,670.40
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	54,168.96	45,531.85
			2XX Personal Services - Employee Benefits	495.52	8,444.95
			5XX Other Purchased Services	0.00	167.98
			6XX Supplies and Materials	857.10	1,269.22
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,818.43	11,235.14
	316 Data For Achievement				
		25XX Support Services - Business			
			6XX Supplies and Materials	3,420.00	5,000.00
	365 Indian Education for All - OTO & Ongoing				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	4,651.20	5,220.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	16,651.88	16,728.00
			2XX Personal Services - Employee Benefits	71.19	1,263.19
			5XX Other Purchased Services	0.00	246.93
			6XX Supplies and Materials	1,264.53	4,566.27
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	106.60
			2XX Personal Services - Employee Benefits	0.00	1,006.63



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	0.00	206.82
			6XX Supplies and Materials	9,300.57	30,205.59
	999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	0.00	183,831.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,511,789.89	1,713,468.23

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					200,184.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,812,454.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,713,468.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					299,171.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	137,390.22	182,325.75
	1190 Penalties and Interest on Taxes	1,533.95	1,043.44
	1510 Interest Earnings	43.06	54.89
	2220 County On-Schedule Trans Reimb	20,796.75	11,443.17
	3210 State On-Schedule Trans Reimb	20,796.76	11,443.17
	3444 State School Block Grant	4,380.35	4,380.35
	3446 SB96 Block Grant Reimbursement	822.57	0.00
	6100 Material Prior Period Revenue Adjustments	577.87	67.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		186,341.53	210,758.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		16,103.53	13,877.27
		2XX Personal Services - Employee Benefits		59.62	59.42
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		15,192.78	13,092.42
		2XX Personal Services - Employee Benefits		56.25	56.05
	25XX Support Services - Business				
		1XX Personal Services - Salaries		11,367.77	9,220.80
		2XX Personal Services - Employee Benefits		41.06	39.44
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		55,575.37	42,396.07
		2XX Personal Services - Employee Benefits		3,438.42	3,112.06
		4XX Purchased Property Services		20,214.90	21,173.49
		5XX Other Purchased Services		8,937.01	5,351.96
		6XX Supplies and Materials		15,446.97	10,240.05
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		30,000.00	80,000.00
110 SB 348					
	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		5,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				181,433.68	198,619.03



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	80,967.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	210,758.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	198,619.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	93,107.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	38,712.12	47,213.82
	1190 Penalties and Interest on Taxes	257.95	96.48
	1510 Interest Earnings	36.94	171.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,007.01	47,482.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	43,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,250.00	0.00	

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			78,323.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			47,482.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			0.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			125,805.59 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1611 National School Lunch Program		62,200.00	72,100.00
	4550 Federal Child Nutrition		75,517.37	75,867.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			137,717.37	147,967.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	62,786.90	61,162.85
			2XX Personal Services - Employee Benefits	4,479.95	4,774.80
			6XX Supplies and Materials	85,603.62	78,955.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				152,870.47	144,893.22

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						29,932.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						147,967.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						144,893.22	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						33,007.30	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.01	750.89
	1190 Penalties and Interest on Taxes	0.00	0.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.01</u>	<u>751.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	4,177.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	751.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,928.57	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	73.47	400.52
	2240 County Retirement Distribution	303,087.57	238,985.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>303,161.04</u>	<u>239,386.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	134,668.79	147,423.63	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,693.44	6,852.10	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9,280.37	7,820.56	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,750.16	4,291.67	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,837.26	8,774.21	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,982.25	5,549.45	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,584.63	7,304.43	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,610.81	1,613.34	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	9,567.17	9,041.59	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				191,974.88	198,670.98	



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					192,098.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					239,386.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					198,670.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					232,813.84	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
192	Miscellaneous State Grant	
1920	Contributions/Donations from Private Sources	4,734.17
6100	Material Prior Period Revenue Adjustments	0.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,898.00
420	Title I Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	83,088.00
432	Title III Part A English Language Acquisition	
4320	Title III, Part A, English Language Acquisition & Language Enhancement	5,500.00
434	21st Century Community Learning	
4340	Title IV, Part B, 21st Century Community Learning Centers	59,984.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		173,204.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX	Supplies and Materials	16,798.10
			412 Subtotal		16,798.10
420	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	61,784.00
			2XX	Personal Services - Employee Benefits	18,900.50
			3XX	Purchased Professional and Technical Services	500.00
			6XX	Supplies and Materials	1,903.50
			420 Subtotal		83,088.00
432	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	4,500.00
			2XX	Personal Services - Employee Benefits	500.00
			3XX	Purchased Professional and Technical Services	500.00
			432 Subtotal		5,500.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
434	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		37,192.00
		2XX	Personal Services - Employee Benefits		6,003.00
		3XX	Purchased Professional and Technical Services		2,800.00
		5XX	Other Purchased Services		10,441.00
		6XX	Supplies and Materials		3,048.00
		8XX	Other Expenditures		500.00
			434 Subtotal		59,984.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					165,370.10

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					46,721.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					173,204.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					165,370.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					54,555.59	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Miscellaneous State Grant	4,734.17	0.00	4,734.17
412 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,898.00	16,798.10	3,099.90
420 Title I Improving Basic Programs	83,088.00	83,088.00	0.00
432 Title III Part A English Language Acquisition	5,500.00	5,500.00	0.00
434 21st Century Community Learning	59,984.00	59,984.00	0.00
Total	173,204.17	165,370.10	7,834.07



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,627.38	10,170.97
	1190 Penalties and Interest on Taxes	81.92	14.48
	1510 Interest Earnings	7.87	15.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,717.17</u>	<u>10,200.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17		
PRC	Program	Function	Object	2015 Value	2016 Value		
117							
	998	School Safety Transfers to Building Reserve Fund					
		61XX	Operating Transfers to Other Funds				
			911	School Safety Transfer to Building Reserve Fund	10,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,000.00	0.00	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						3,722.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,200.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,922.72 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	700.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>700.00</u>	<u>1,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	890	Other Community Services			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,351.54	316.20
			6XX Supplies and Materials	279.69	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,631.23</u>	<u>316.20</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	208.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	316.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	892.72	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.14	0.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.14</u>	<u>0.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
121	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	563.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	564.89	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	33,454.13	35,795.20
	1190 Penalties and Interest on Taxes	389.79	73.44
	1510 Interest Earnings	2.44	20.70
	3281 State Technology Aid	1,422.71	1,556.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,269.07	37,445.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX Purchased Property Services	3,729.21	6,124.22	
			6XX Supplies and Materials	26,648.41	28,952.48	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,377.62	35,076.70	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						3,520.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						37,445.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						35,076.70 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,889.34 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	204,778.13	33,113.84
	1190 Penalties and Interest on Taxes	1,809.49	270.43
	1510 Interest Earnings	72.16	18.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		206,659.78	33,402.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	114,537.50	112,282.50
			850	Interest on Debt	4,537.50	0.00
			860	Agent Fees/Issuance Costs	350.00	175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				119,425.00	112,457.50	

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						117,588.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						33,402.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						112,457.50 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						38,533.71 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

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07 Cascade County

0112 Belt Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,970.47	14,708.90
	1190 Penalties and Interest on Taxes	27.23	34.28
110 SB 348			
	5301 School Safety and Security Transfer	5,000.00	0.00
117			
	5301 School Safety and Security Transfer	10,000.00	0.00
121			
	5301 School Safety and Security Transfer	4,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>33,997.70</u>	<u>14,743.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	6,950.00	3,851.50
110 SB 348					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	10,791.45
			7XX Property and Equipment Acquisition	2,861.00	0.00
910					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	19,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>28,811.00</u>	<u>14,642.95</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	6,466.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,743.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,642.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,566.44	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	51,817.00	42,822.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	651,265.00	679,102.53
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	32,458.00	24,604.52
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	870.00	1,849.45
XX	XXX 26XX 41X	Energy Utility Services	60,633.00	41,293.13
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	37,800.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	37,800.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	12,600.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	54,432.00
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,649.14
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 76%

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	45,531.85	0.00	0.00	0.00	0.00
280	1XXX	2XX	8,444.95	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	167.98	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,269.22	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,235.14	0.00	0.00	0.00	0.00
Totals			66,649.14	0.00	0.00	0.00	0.00

66,649.14

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	14,400.00	0.00	0.00	0.00	14,400.00
Machinery and Equipment	365,789.00	0.00	0.00	0.00	365,789.00
Totals at Historical Cost	380,189.00	0.00	0.00	0.00	380,189.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	380,189.00	0.00	0.00	0.00	380,189.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	49,917.38	0.00	0.00	0.00	49,917.38	0.00	0.00
Bond(s)							
10/27/2005	110,000.00	0.00	110,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	110,000.00	0.00	110,000.00	0.00	0.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0112-60652816

**** Recalculated ****

07 Cascade County

0112 Belt Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	182,678.26	21,723.27	0.00	204,401.53
Net Pension - TRS	1,156,887.27	13,144.32	0.00	1,170,031.59